GAZETTE OFFICIAI

GOVERNMENT OF GOA

SUPPLEMENT

No. 3

GOVERNMENT OF GOA

Goa Legislature Secretariat

'LA/B/779/1994

The following Bill which was introduced in the Legislative Assembly of Goa on 26-3-97 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative

Panaji, 27th March, 1997:

The Court-Fees (Goa Amendment) Bill, 1997 (Bill No. 12 of 1997)

BILL

further to amend the Court-Fees Act, 1870, as in force in the State of Goa.

Be it enacted by the Legislative Assembly of Goa in the Forty-eighth Year of the Republic of India as follows:-

- 1. Short title and commencement.— (1) This Act may be called the Court-Fees (Goa Amendment) Act, 1997.
 - (2) It shall come into force at once.
- 2. Amendment of Schedule I and Schedule II.—For the existing Schedule I and Schedule II of the Court-Fees Act, 1870 (Central Act 7 of 1870), as in force in the State of Goa, the following Schedules shall be substituted, namely:

"SCHEDULE IA

Ad valorem Fees

Number Proper fee 2. 3. When the amount or value One rupee: of the subject-matter in dispute does not exceed five rupees. When such amount or value One rupee exceeds five rupees for every five rupees, or part fifty paise. thereof, in excess of five rupees, upto one hundred

rupees.

When such amount or value exceeds one hundred rupees, for every ten rupees, part thereof, in excess of one hundred rupees, upto one thousand rupees.

Five

rupees.

Plaint, written statement pleading a set--off or counter-claim or memorándum of appeal (not otherwise provided for in this Act) or of cross-objec-· presented to any Civil or Revenue Court excapt those mentioned in section 3

When such amount or value Six rupees exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, upto five thousand rupees.

When such amount or value exceeds five thousand rupees, for every two hun-dred and fifty rupees, or part thereof, in excess of five thousand rupees, upto ten thousand rupees.

When such amount or value exceeds ten thousand rupees, for every five hun-dred rupees, or part there-of, in excess of ten thousand rupees, upto twenty... thousand rupees.

When such amount or value Fortyexceeds twenty thousand rupees, for every one thousand rupees, or part there-of, in excess of twenty thousand rupees, thirty thousand rupees.

When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, upto fifty thousand rupees.

When such amount or value Eighty exceeds fifty thousand rupees, for every five thou-sand rupees, or part thereof, in excess of fifty thousand rupees.

Provided that the maximum fee leviable on a plaint or memorandum of appeal appeal shall be fifteen thousand rupees.

2. Plaint in suit for possession under Specific Relief Act (47 1963 of section 1963).

and fifty paise.

3.

Twenty--five rupees.

> Thirty-. -five rupees.

-five rupees.

Sixty rupees:

rupees.

A fee of one half the amount prescri-bed in the foregoing scale.

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	1,	2.	3.		1,-	2.	3.
. 3.	Application to the Collector for reference	•	One half of fee on the			(b) If such amount or va- lue exceeds fifty ru- pees.	Fifteen rupees.
	to the Court under section 18 of the Land Acquisition		diffe- rence between	•		When such decree or order is made by a High Court	Twenty rupees.
	Act, 1894 (1 of 1894).	· ×	the amount claimed by the	∂. 8.	Copy of any document liable to stamp-	(a) When the stamp-duty chargeable on the ori- ginal does not exceed	unt of
			appli- cant and the	• .*	duty under the Indian Stamp Act, 1899, (2 of	eight annas.	the duty charge- able on the ori-
٠.	2	*	amount awarded by the Collec-		1899), when left by any party to a suit	(b) In any other case.	ginal. One ru- pee.
٠.	•		tor ac- cording fo the scale	٠	or proceeding in place of the original with- drawn.		
	· · · · · · · · · · · · · · · · · · ·		prescri- bed by Article	: 9,	Copy of any revenue or ju- dicial proceed-	For every three hundred and sixty words or fraction of three hundred and sixty	nee .
4.	Application for		1 of this Schedule.	•	ing or order not otherwise provided for	words.	
	review of judg- ment, if pre- sented on or after the nine-		The fee leviable on the plaint	,	by this Act, or copy of any account, state- ment, report or) · · · · · · · · · · · · · · · · · · ·	•
	tieth day from the date of the decree.		or me- moran- dum of appeal.		the like, taken out of any Ci- vil or Criminal or Revenue		
5.	Application for review of judgment, if pre-		One-half of the fee levi-		Court or office; or from the office of any chief officer		• .
	sented before the ninetieth day from the date of the		able on ` the plaint		charged with the executive administration		
	decree.		moran- dum of appeal.	,	of a Division. Probate of a will or letters	When the amount or value of the property in respect	Two and
	Copy or trans- lation of a judgment or order not be- ing, or having	When such judgment or order is passed by any Civil Court, other than a High Court or by the Presiding Officer of any Revenue			of administra- tion with or without will annexed.	of which the grant of pro- bate or letters is made ex- ceeds one thousand rupees, but does not exceed ten thousand rupees.	centum
-	the force of, a decree.	Court or Office, or by any other Judicial or Executive Authority—				When such amount or value exceeds ten thousand rupees, but does not exceed	half per cen-
' ~		(a) If the amount or value of the subject-matter is fifty or less than fifty rupees.	Five ru- pees.	•		fifty thousand rupees.	tum on such amount or value.
•	-	(b) If such amount or value exceeds fifty rupees.	pees.	3		When such amount or value exceeds fifty thousand rupees,	Five per centum on such
7	Copy of a dec-	When such judgment or order is passed by a High Court.	pees,			Provided that when after	emount or value.
	ree or order having the force of a decree.		• ′			the grant of a certificate under the Indian Succession Act, 1925 (Act 39 of 1925), or under any law for the time being in force	
		(a) If the amount or va- lue of the subject- matter of the suit	pees.			in respect of any property included in an estate, a grant of probate or letters of administration is made	
		wherein such decree or order is made is fifty or less than fifty rupees:		•		in respect of the same es- tate, the fee payable in respect of the latter grant shall be reduced by the	
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ficate is apped. hether or not in a certificate such a period of the engotiation poses, the value of the interest of the engotiation of the interest of the i	t any power with r tate has been confe- ower has been so receiving of inter- n or transfer of, t lue of the security	respect to a security erred under the Act, conferred, whether est or dividends on, the security or for is its market-value the security in the such value can be One half of advalorem fee leviable on the amount in dispute namely, the difference between the amount of tax actually assessed	95 100 110 120 130 140 150 160 170 180 190 200 210 220 230 240 250 260 270 280 290 300 310 320 330 340 350 360 \$70 \$80	100 110 120 130 140 140 150 160 170 180 190 200 210 220 236 240 256 260 270 280 290 300 310 320 330 340 350 360 370 380 390	9.50 10.00 11.00 12.00 13.00 14.00 15.00 16.00 17.00 18.00 20.00 21.00 22.06 23.00 24.00 25.00 26.00 27.00 28.00 29.00 30.00 31.00 32.00 33.00 34.00 35.00 36.00 37.00
cate is app d. ether or no in a certific e such a p is for the negotiation oses, the va y on which is applied olication tition by any e to the Court section the In- ax Act,	t any power with r tate has been confe- ower has been so receiving of inter- n or transfer of, t lue of the security	respect to a security erred under the Act, conferred, whether est or dividends on, the security, or for is its market-value the security in the such value can be One half of advalorem fee leviable on the amount in dispute namely, the difference between the amount of tax actually assessed and the	95 100 100 110 120 130 140 150 160 170 180 190 200 210 220 230 240 250 260 270 280 290 300 310 320 340 350 360 370 380	100 110 120 130 140 150 160 170 180 190 200 210 220 236 240 256 260 270 280 290 300 310 320 330 340 350 360 370 380 390	9.50 10.00 11.00 12.00 13.00 14.00 15.00 16.00 17.00 18.00 19.00 20.00 21.00 22.08 23.00 24.00 25.00 26.00 27.00 28.00 29.00 30.00 31.00 32.00 34.00 35.00 35.00 36.00 37.00 38.00
her or not a certific such a price is for the regotiation is applied ication it ion y any to the Court section he In-	t any power with r tate has been confe- ower has been so receiving of inter- n or transfer of, t lue of the security	respect to a security erred under the Act, conferred, whether est or dividends on, the security or for is its market-value the security in the such value can be One half of advalorem fee leviable on the amount in dispute namely, the difference between the amount of tax actually assessed	95 100 100 101 120 130 140 150 160 170 180 190 200 210 220 230 240 250 260 270 280 290 300 310 320 330 340 350 360 370 360 370 380	100 110 120 130 140 150 160 170 180 190 200 210 220 236 240 250 260 270 280 290 300 310 320 330 340 350 360 370 380 390	9.50 10.90 11.00 12.00 13.00 14.00 15.00 16.00 17.00 18.00 19.00 20.00 21.00 22.06 23.00 24.00 25.00 26.00 27.00 28.00 29.00 30.00 31.00 31.00 32.00 33.00 34.00 35.00 36.00 37.00 38.00 39.00
her or not a certific such a p s for the iegotiation s, the va on which s applied cation tion any tany to the Court ection ie Inc.	t any power with r tate has been confe- ower has been so receiving of inter- n or transfer of, t lue of the security	respect to a security erred under the Act, conferred, whether est or dividends on, the security or for is its market-value the security in the such value can be One half of advalorem fee leviable on the amount in dispute namely, the difference between the amount of tax actually assessed and the amount of tax admiti-	95 100 110 120 130 140 150 160 170 180 190 200 210 220 230 240 250 260 270 280 290 300 310 320 330 340 350 360 360 370 380	100 110 120 130 140 150 160 170 180 190 200 210 220 236 240 250 260 270 280 290 300 310 320 330 340 350 360 370 380 390 400 410 420	9.50 10.90 11.00 12.00 13.00 14.00 15.00 16.00 17.00 18.00 19.00 22.06 23.00 24.00 25.00 25.00 27.00 28.00 29.00 31.00 31.00 32.00 33.00 34.00 35.00 36.00 37.00 38.00 39.00 39.00
cate is app d. ether or not in a certific e such a period is for the energy on which is applied is applied it is applied in tition by any set of the Court section the Indax Act,	t any power with r tate has been confe- ower has been so receiving of inter- n or transfer of, t lue of the security	espect to a security erred under the Act, conferred, whether est or dividends on, he security, or for is its market-value the security in the such value can be One half of advalorem fee leviable on the amount in dispute namely, the difference between the amount of tax actually assessed and the amount of tax	95 100 100 101 120 130 140 150 160 170 180 190 200 210 220 230 240 250 260 270 280 290 300 310 320 330 340 350 360 370 360 370 380	100 110 120 130 140 150 160 170 180 190 200 210 220 236 240 256 260 270 280 290 300 310 320 330 340 350 360 370 380 390 400 410 420 430	9.50 10.90 11.00 12.00 13.00 14.00 15.00 16.00 17.00 18.00 19.00 20.00 21.00 22.00 23.00 24.00 25.00 25.00 26.00 27.00 28.00 29.00 30.00 31.00 31.00 33.00 34.00 35.00 36.00 37.00 38.00 39.00

IST APRIL, 1997

1.			-		IST APRIL,	177/
<u> </u>	2.	3.	(1)	(2)	(3)	
Rs.	Rs.	Rs.	Rs.	Rs.		•
440	450	45.00	3200		Rs.	
450 460	460	46.00	3300	3300 3400	243.75	
470	470	47.00	3400	3500	250.00	
480	480 490	48.00	3500	3600	256.50	
490 ,	500	49.00	3600	8700	262.50 268.75	•
500	510	50.00 51.00	3700 3800	3800	275.00	
510	520	52.00	3900	3900	281,50	
520	530	53.00	4000	4000 4100	287.50	
530 540	540	54.00	4100	4200	293.75	
550	ბ 50 560	55.00	4200	4300	300.00 306.50	
560	570	56.00	4300	4400	312.50	
570	580	57.00 58.00	4400 4500	4500	318.75	
580	590	59.00	4600		325.00	
590	600	60.00	4700	4700 4800	331.50	
600 610	610	61.00	.4800	4900	337.50	
620	620 630	62.00	4900	5000	343.75 350.00	
630	640	63.00	5000	5250	370:00	
640	650	64.00 65.00	5250	5500	390.00	
650 -	660	, · 66.00	5500 5750	5750	410.00	
660	670	87.00	6000 . ~	. 6000 .	430.00	
670	680	68.00	6250	6250	450.00	
680	690	69.00	6500	6500 6750	470.00	
690 700	700	70.00	6750	7000	490.00	
710	710 720	71.00	7000	7250	510.00 530.00	
720	730	72.00 73.00	7250	7250 7500	550.00	•
730	740	74.00	7500	7750	570.00	
740	750	75.00	7750 8000	8000	590.00	
750	. 760	76.00	8250	8250	610.00	
760	.776	77.00		8500	630.00	
770 780	780	78.00	8500	8750	650,00	
790	790	79.00	8750	9000	670.00	
800	800 810	80.00	9000 9250	9250	690.00	
810	820	81.00 82.00	9500	9500	710.00	
820	830	83.00	9750	9750	730:00	
830	840	84.00	10000	10008 10500	750.00	
840	850	85.00	10500	11000	785.08	
850	1860	86.00	11000	11500	820.00	
860° 870	870	87.00	11500	12000	885,00 890.00	
880	880	88,00	12000	1250 9	925.00	
890	∕890 900	89.00	12500	13000	960.00	
900	* 910	90.00 91.00	13000 13500	13500	990.00	
910	920	92.00	14000	14000 14600	1030,00	
920	930	93.00	14500	15000	1085.00	
930	940	94.90	15000	15500	1100.00	٠,,
940	950	95.00	15500	16000	1135.00 1170.00	روب ا ا
950 960	960	96.00	16000	16500.	1205.00	
	970	97.00	16500 17000	17000	1240.00	
970	980	98.00	17500	17500	1275.00	
980. 990	990	99.00	18000	18000 18500	1310.00	
1000.	1000	100.00	18500	19000	1345.00	
1100	1100	108.50	19000	19500	1380.00	
1200	1200	112.50-	19500	20000	1405.00 1450.00	
1300	1300 1400	118.75	20000	20000 21000	1495.00	
1400	1500	125.00	21000	22000	1540.00	
1500	1600	131.50	22000 23000	23000	1585.00	
1600	1700	137.50 143.75	24000	24000 25000	1630.00	
1700	1800	150.00	25000	28000	1675.00	
1800 - 1900	1900	156.50	26000	27000	1720.00	
2000	2000	162.50	27000	28000	1765,00 1810,00	
2100	2100 2200	168.75	28000	29000	1855.00	•
2200	2300	175.00	29000	30000	1900.00	
2300	2400	181.50	30000	, 32000	1960.00	
2400	2500	187.50	32000 34000	34000	2020.00	
2500	2600	193:75 200.00	36000	36000	2080.00	
2600	2700	206,60	38000	38000 ° 40000	2140.00	
2700	2800	212.56	40000	42000	2200.00	
2800	2900	218.75	42000	44000	2260.00	
2900 30001	3000	225.00	44000	46000	2320.00 2380.00	
WYUU.	3100	231.50	46000	48000		
3100	3200	237.50	48000	50000	2440.00	

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and the fee incres	use at the rate of Rs. 80 for every Rs. 5000	ĺ
	100 for every Rs. 10,000 or part thereof, of Rs. 15000, for example.	ŀ

Rs.		Rs,
1,00,000		3300.00
2,00,000	•	4900.00
3,00,000	•	4300.00
4,00,000	:	5300,00
5,00,000		6300.00
6,00,000	•	7300.00
7,99,999		8300,00
		9300.00
8,00,000		10300.00
9,00,000		11300.00
10,00,000		12300.00
11,00,000		13300.00
12,00,000	•	14300.00
12,70,000		15000.00
13,00,000		15000.00
15,00,6	1	15000.00

SCHEDULE II A'

Fixed Fees

 1.	 ***************************************	2	·····	3	
 1444111001		~	,	Proper :	fee
Number				" 	-

1. Application or petition.

(a) When presented to Two any officer of the Customs ruped or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings. vely to those dealings;...

or when presented to any Two officer of land revenue by rupees any person holding tempo-rarily settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement: .

or when presented to any Two Municipal Council under any rupees Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement;

or when presented to any Two Civil Court other than a rupees principal Civil Court of original jurisdiction or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the sub-ject-matter is less than fifty rupees;

or when presented to any Two Civil, Criminal or Revenue rupees Court or to any Board or executive officer for the purpose of obtaining a copy or translation of any judg-ment, decree or order passed

to any Civil Court that records · may, be called for from ahother Court.

Application

by such Court, Board or Officer, or of any other document on record in such Court or office.

(b) When containing a Two complaint or charge of any rupees offence other than an offence for which police officers may, under the Criminal Procedure Code arrest without warrant and presented to any Criminal Court;

or when presented to a Civil, Two Criminal or Revenue Court or to a Collector, or any revenue officer having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act; .

or to deposit in Court revenue. Two or rent:

or for determination by a Two Court of the amount of com- rupees pensation to be paid by a landlord to his tenant.

(c) When presented to a Five Chief Commissioner or other, rupees Chief Controlling Revenue or Executive Authority, or to a. Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a Division and not otherwise provided for by this Act.

(d) When presented to Two any competent authority for rupees the purpose of obtaining a certificate of domicile.

(e) When presented to the High Court __

(i) for directions, orders One or writs under Article hundred 226 for the enforce- and fifty ment of any of the rupees. fundamental rights conferred by Part III of the Constitution or for the exercise of its jurisdiction under Article 227 thereof.

otherwise provided rupees for by this Act. When the Court grants the application and is of opinion that the transmission of such records involves the use of the post.

(ii) in any other case not

rupees. in addition to any fee levied on the application under

				. ، پسب			
1.	2,	1	3.	<u>.</u>	. 1.	2.	. 3
,			clause (a				** * ** <u>***</u> ***
			clause (b	(* · · · ;	9. Under-		
	•		or clause		taking un-		Five
			(d) of		der section	· · · ·	rupees
• •		• •	Article 1	,	49 of the		
	•		of this -		Indian Di-		
		•	Schedule.	•	vorce Act,		
3. Application	do		où-		1869 (4 of	•	
for leave to	uo		One	14.	1869) or	•	
sue as a	Service American		rupes.	. 15	under	·	
pauper.					any corres-	•	*
4 . Am=12		•			ponding		
4. Application	(a) When presented	to a	Five		other law for time	•	•
for leave	District Court.		rupees		being in		
to appeal as	(b) When presented	to a			force.	1	
a pauper.	Commissioner or a	High	rupees.		20200,		•
	Court.		upces.	10	. Mukhtar-	When presented for the con-	-
5. Revision	• • •		Ten	٠.	nama or	duct of any one case -	
application			rupees.		Wakalat-		
when pre-	, <u>-</u>			· -	nama.	(a) to any Civil or Crimi-	Three
sented to			•			nal Court other than a High Court, or to any Revenue	rupees.
the High	•					Court, or to any Collector or	•
Court under						Magistrate on sthemal	
section 115						Magistrate, or other execu- tive officer, except such as	
of the Code of Civil	***		••		٠.	are mentioned in clauses (b)	
Procedure,	*				-	and (c) of this number.	
1908 (5 of	•			*			
1908)/				•		(b) to a Commissioner of	Four
	· .					Revenue, Circuit or Customs	rupees.
6. Plaint or	•		Two		,	or to any Officer charged	
memoran		٠.	rupees			with the executive adminis-	
dum of			rapode	•	, ,	tration of a Division, not be-	•
appeal in	·				• • •	ing the Chief Revenue or	•
a suit to			•		• 1 co	Executive Authority.	•••
obtain	•	•	•			(c) to a High Court, Chief	T74
possession			•		•	Commissioner, Board of Re-	
under the	•				* .	venue, or other Chief Cont.	rupees.
Goa, Daman		. :				rolling Revenue or Executive	-
and Diu					· =3	Authority.	·. ·
Mamiatdar's Court Act			•	11	. Memoran-		
1966 (Act 9	· · · · · · · · · · · · · · · · · · ·	٠.			dum of	(a) to any Civil Court,	Five
of 1966).			• ,		appeal	ouner than a High Court or	201120-0-0-
	> • •				when the	of any thevenue Court on	
. Plaint or			<i>t</i> ru		appeal is	Executive Officer other than	
memoran-			Two	_	not from	the High Court or Chief Con-	•
dum of			rupees	•	· a decree or	trolling Revenue or Execu- tive Authority.	
appeal in a	•			,	an order	The same of the sa	
suit to		•	•		naving a		
establish or	,				force of	(b) to a High Court or	Ten
disprove a					decree, and	OTHER COMMISSIONER OF ATRACE	rupees.
right of					is presen-	CAME COMMINIST REPORTERS	-
occupancy.				•	ted —	or Revenue Authority.	•
Ball bond							
or other			Three		,		
instrument		1	rupees				
of obliga-	-			12.	Caveat.	(1) Whom Ale	
tion given	,					(1) When the amount or	Ten
in pursu-		٠.				value of the property invol-	rupees.,
ance of an	*.					ved does not exceed two thousand rupees.	
order made					•		•
by a Court			•	,		(2) When the amount or	Trans-
or Magis-				•	· .	value of property involved	Firm .
trate un-			•	•		exceeds two thousand rupees.	MIDAGE
der any	•	-		72	AnnHackter /	, and a supposs,	apces.
section of	•		. •	20,	Application		ľwo
the Code of	• •		•		for per- mission to	·	upees.
Criminal	•			-	cut timber	•	
Procedure,	•			•	in Govern-		
1973 (2 of	· . ·				ment Forest		
1974) .or	•			-	or other-	, :	
the Code of Civil Pro-	•				wise rela-	• •	
cedure,	•			.	ting to	· · · · · · · · · · · · · · · · · · ·	
1908 (5 of		•		•	such		
1908),					forest.		
	•						
and not				14.	Memoran-	(1) State Government F	76-v_
and not						ACACTHHEME &	1 V.F.
and not otherwise	7				dum of	Where no fee has been need	1200
and not otherwise provided			-		dum of appeal	where no fee has been nres w	upees.
and not otherwise			•		appeal	where no fee has been pres- recribed under any relevant law.	upees.

1.	2. 3.	1. 2. 3.
•	. (2) any forest Officer Two	3.
•	where such appeal is provi-	16. Agreement
.*	ded for, by or under the In-	I WOILY
•	dian Forest Act, 1927 (16 of	stoting a
•	1927) or any corresponding	question for
	law in force, where no speci- fic fee is specified.	the opinion
15. Plaint or	are ree is specified,	of the Court under the
memoran-		Code of
dum of		Civil Pro-
appeal in each of the	• •	cedure, 1908
following	,	(5 of 1908).
suits :		17. Every peti-
(i) to alter	Twenty	tion under
or set	five	the Indian
aside a summary	rupees.	Divorce
decision		Act, 1869 (4 of 1869).
or order		except peti-
of any		tions under
of the		section 144
Civil Courts		of the same
not esta-		Act, and every
blished	· · · · · · · · · · · · · · · · · · ·	memoran-
by Le-		dum of
tters Patent.		appea!
or of		under section 55 of
any		the same
Revenue	· · · · · · · · · · · · · · · · · · ·	Act.
Court;	•	
(ii) to alter	. — do —	
or cancel any ent-		,
ry in a		
register		,
of the		
names of proprie-		Statement of Oliver
tors of		Statement of Objections and Reasons
revenue-	•	The Court Fees Act 1970
-paying		Territory of Goa, Daman and Diu vide Goa, Daman and Diu Laws (No. 2) Regulation, 1963, with effect from Daman and Diu Laws
estates;		(No. 2) Regulation, 1963, with effect from 3-4-1964. Ever since its extension, the rate of fee prescribed under-
(iii) to obtain a decla-	do	its extension, the rate of fee prescribed under various articles of the Schedule I and Schedule II have not been revisious articles of the
ratory		Schedule I and Schedule II have not been modified so far and the fees as specified under Schedules are not commensurate with the nature of service rendered thereunder.
decree		nature of service rendered thereunder.
where no		2. It is proposed to amount 0.1.1.1.
conse- quential		2. It is proposed to amend Schedule I and Schedule II thereby
relief is		Act, 1870, as in force in the State of Court I A to the Court Fees
prayed;		Fees for the purpose of augmenting the revenue thereunder.
(iv) to set		
aside an	—do—,!	Financial Memorandum
award;		It is proposed to amend Schedule I and Schedule II to the Court Fees Act, 1870 (Central Act 7 of 1870) as in fe
(v) to set ' , aside an	— đo —	Fees Act, 1870 (Central Act 7 of 1870) as in force in the State of Goa, so as to enhance their duty/fees for the
adoption;	. -	Goa, so as to enhance their duty/fees for the purpose of augmenting the revenue thereunder.
(vi) every	Twenty	2. The revenue that will be mobilised as a result of the proposed
8ther suit	five	The state of the thirt of the state of the s
where it	rupees	per annum.
is not		Panaji, DOMNICK FERMANDES
possible		
to esti-		17th March, 1997 Law Minister
mate at		
-value the		Assembly Hall, ASHOK B. ULMAN
subject-		ranaji, Secretary to the Lagislative
-matter		18th March, 1997 Assembly of Co.
in dispu- te, and		rescribing of Goa.
which is		Governor's recommendation under article 207 of the
not		- Ollowing the state of the sta
otherwise	a. − }	In pursuance of Article 207 of the Constitution, the Governor of Goa, has recommended to the Lagislation A.
provided for, by		Goa, has recommended to the Legislative Assembly of Goa, the introduction and consideration of the Constitution, the Governor of introduction and consideration of the Constitution, the Governor of introduction and consideration of the Constitution, the Governor of introduction and consideration of the Constitution, the Governor of introduction and consideration of the Constitution, the Governor of introduction and consideration of the Constitution, the Governor of introduction and consideration of the Constitution of the
, this Act.		
	•	ment) Bill, 1997!
-	,	

When such decree or order is Four rupees. made by a High Court.

SERIES I No. 52		(SUPPLEME	NT No. 3)	IST	APRIL, 1997
	SCHEDULE I AD VALOREM FEES		Number		Proper fee
Number	• .	Proper fee	2. Plaint 1*** in a suit	,	A fee of one-
	When the amount or value of the subject-matter in dispute		for possession under ² [the Specific Relief Act, 1877, section 9].		half of the amount pre- scribed in the
•	does not exceed five rupees.		3. [Repealed by the		foregoing scale.
	When such amount or value exceeds five rupees, for every		Indian Registration Act, 1871 (8 of 1871).]		scare.
* *	five rupees, or part thereof, in excess of five rupees, up to		4. Application for re-		The fee leviable
	one hundred rupees.		view of judgment ³ if presented on or after		on the plains
	When such amount or value exceeds one hundred rupees,		the ninetieth day from the date of the decree.	*	dum of ap
·	for every ten rupees, or part thereof, in excess of one		<i>5</i> A . 1		peal.
1. ¹ Plaint ² [written	thousand rupees.	*,	5. Application for review of judgment ³ if		One-half of the fee leviable on
statement pleading a set-off or counter-	When such amount or value exceeds one thousand rupees,		presented before the ninetieth day from the	•	the plaint or memorandum
claim] or memoran- dum of appeal (not	For every one hundred rupees, or part thereof, in		date of the decree.		of appeal.
otherwise provided	excess of one thousand rupees; up to five thousand			When such judgment or order is passed by any Civil Court other	
for in this Act) or of cross-objection pre-	rupees.	•		than a High Court or by the pre- siding officer of any Revenue	
sented to any Civil or Revenue Court ex- cept those mentioned	When such amount or value exceeds five thousand rupees, for			Court or Office, or by any other Judicial or Executive Author-	
in section 3.]	every two hundred and fifty rupees, or part thereof, in ex-	•		ity	
•	cess of five thousand rupees, up to ten thousand rupees.		6. Copy or transla- tion of a judgment or order not being, or	(a) If the amount or value of	To be among
. ,	When such amount or value exceeds ten thousand rupees, for every five hundred and rupees, or part thereof, in ex-	Fifteen rupees.	having the force of, a decree.	the subject-matter is fifty or less than fifty rupees	
	cess of ten thousand rupees, up to twenty thousand rupees.		,	(b) If such amount or value exceeds fifty rupees.	Eight annas.
	When such amount or value exceeds twenty thousand	Twenty rupees.	`	,	•
	rupees, for every one thousand rupees, or part thereof, in ex- cess of twenty thousand rupees, up to thirty thousand			When such judgement or order is passed by a High Court.	One rupee.
	rupees.			When such decree or order is	•
	When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in			made by any Civil Court other than a High Court, or by any Revenue Court—	
	excess of thirty thousand rupees, up to fifty thousand			(a) If the amount or valu of	Eight annas.
1. Plaint, etc.— — Contd.	When such amount or value		7. Copy of a decree of order having the	the subject-matter of the suit wherein such decree or order is made is fifty or	
	exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in ex-	five rupees.	force of a decree.	less than fifty rupees.	
	cess of fifty thousand rupees:			(b) If such amount or value	One rupee.
,	Provided that the maximum fee leviable on a plaint or memo- randum of appeal shall be three			exceeds fifty rupees.	
	thousand rupees.		-	When such decree or order is made by a High Court.	Four rupees.

Number			3141 140. 3)		IST APRIL, 1997
8. Copy of any docu-	()	Proper fee	Number		Proper fee
ment liable to stamp- duty under the Indian Stamp Act, 1879 ¹ (1 of 1879) when left by	chargeable on the original does not exceed eight annas.	of the duty	² [12. Certificate under the Succession Certificate Act, 1889 (7 of 1889).	n	Two per centum on the amount or value of any debt or secu- rity specified
any party to a suit or proceeding in place of					in the certifi- cate under sec-
the original with-		Eight annas.			tion 8 of the
drawn.	(b) In any other case.	Light aimas.			Act, and three per centum on
			`		the amount or
9. Copy of any reve-					value of any debt or secu-
nue or judicial pro-				•	rity to which the certificate
ceeding or order not		-		τ	is extended
otherwise provided for by this Act, or copy	For every three hundred and	Eight annas.			under section 10 of the Act.
of any account, state-	sixty words or fraction of three hundred and sixty words.	•	-	•	Note.—(1) The
ment, report or the	words,				amount of a
like, taken out of any Civil or Criminal or	-A-		,	•	debt is its amount, in-
Revenue Court or					cluding inter-
office, or from the					est, on the day on which the
office of any chief			•		inclusion of
officer charged with the executive admini-					the debt in the certificate is
stration of a Division.					applied for, so
					far as such amount can be
10 (Popular d					ascertained.
10. [Rep. by the Guardians and Wards					(2) Whether or
Act, 1890 (8 of 1890)].		•			not any power
	•		•	•	with respect to a security
	,			•	specified in a
·	² IWhen the amount and a control of	Pro 4			certificate has been conferred
	² [When the amount or value of the property in respect of	tum on such		•	under the Act,
	which the grant of probate or	amount or		Ni.	and, where
. •	letters is made exceeds one	_value.			such a power has been so
	thousand rupees, but does not exceed ten thousand rupees.			•	conferred,
•	entered ton mousand tupees.			•	whether the power is for
	When such amount or value	Two and one-			the receiving
	exceeds ten thousand rupees, but does not exceed fifty thou-	half per cen-		•	of interest or dividends on,
* 'C ₄	sand rupees;	tum on such amount or		•	or for the ne-
tru n	•	value.	Į.		gotiation or
*[11. Probate of a vill or letters of ad-	When such amount or value ex-				transfer of, the security, or for
ninistration with or	ceeds fifty thousand rupees:		,		both purposes,
without will annexed.	•				the value of the security is its
-	Provided that when after the grant T	hree per cen-	•	·	market-value
	of a certificate under the Succession Certificate Act, 1889	tum on such'		•	on the day on
	(7 of 1889) or under the Regu-	amount or value.]].			which the in- clusion of the
	lation of the Bombay Code No.	,	•		security in the
	VIII of 1827, in respect of any		•	,	certificate is applied for so
.*	property included in an estate,	•		•	far as such
	a grant of probate or letters of administration is made in re-			# .	value can be
	spect of the same estate, the fee			•	ascertained.]
	payable in respect of the latter	,	¹ [12 A. Certificate ²	(1) As regards debts and secu-	The second
	grant shall be reduced by the amount of the fee paid in re-		micer me regulation	rities.	The same fee as would be pay-
	spect of the former grant.	-	of the Bombay Code No. VIII of 1827.	•	able in respect
ā ₂ .	- Bruit.			•	of a certificate
[·					under the Suc-

Number		Proper fee	<u> </u>			2		3 .
		cession Cer-			. •			 -
•		tificate Act,	60			60 65	4	. 8
		1889) (7 of	65			70	. 4	14' 4
		1889) or in re-	70			75 75	5	10
· · · · · · · · · · · · · · · · · · ·		spect of an ex-	75			.80	6	0
	•	tension of such	.80			85	6	6
•		certificate, as	85			90	6	12
•,		the case may	90			. 95	7	2
* 1		DC.	95		•	100	, 7	. • 8
	(2) As regards other property in		. 100	1	٠.	110	8	4
	respect of which the certificate		110 120	1		120	, 9	0
•	is granted—		130			130	9	12
· · · · · · · · · · · · · · · · · · ·			140			140	10	8
	When the amount or value of	Two per cen-	150			150 160	11	4
•	such property exceeds one thou-		160			170	12 12	0
t	sand rupees, but does not ex-	amount or value.	170	~	•	180	13	12
	ceed ten thousand rupees.		180			190	14	. 8 . 4
* * *	3379	CP	190			200	15	0
. •	When such amount or value ex-	half per cen-	200			210	15	12
	ceeds ten thousand rupees, but	612ma a	· 210			220	16	8 -
•	does not exceed fifty thousand rupees.	amount or	220			230	17	4
	rupces.	value.	230			240	18	0
	When such amount or value ex-	Three per cen-	240		•	- 250	1.8	12
-	ceeds fifty thousand rupees.	tum on such	250	•		260	· 19	- 8
	and topoco.	amount or	260			270	20	4
•	r	value.]]	270			280	· 21	0
¹ [13. Application to	When the amount or value of the	Turo minano	280 290			290	. 21	12
the 2[High Court of		i wo tupees,	300	,		300	22	8 '
, Punjab] for the exer-			310		-	310 320	23	4
cise of its jurisdiction	1	•	320			330	24	0
under section 44 of the	When such amount or value ex-	The fee levi-	330			340	24 25	12
Punjab Courts Act,	ceeds twenty-five rupees.	able on a	340			350	26	8
1918 (Punjab Act, (6	•	memoran-	350			360	27	0
of 1918) or to the Court		dum of ap-	360			370	27	12
of the Financial Com-		. Pour	370		٠.	380	28	8
missioner of Punjab			380		,	390	29	4
for the exercise of its	•		390	•		400	30	0
revisional jurisdiction under section 84 of the			400			410	30	12
Punjab Tenancy Act,			410		•	420	31	8
1887 (16 of 1887).			420		× .	430	32	4
1007 (10 01 1007).	<u> </u>		430 440	, .		440	33	0
Table of Rates of ad	valorem fees leviable on the insti		450			450	33	12
	valorem lees leviable on the inshi	ution of suits	460			460 470	34	8 .
When the amount or			470			480	-35	4
value of the subject-	But does not exceed	Proper fee	480			490	36 36	0 .
- matter exceeds	2 at 3000 Hot exceed	riopei iee	490			500	37	12 8
. 1	0		500			510	. 38	, 4 · ,
<u>·</u>	2	3 .	. 510	•		520	39	0
Rs.	Rs. R		520	•		530	39	12
	Rs. R	s. a	530			540	40	8
· ·	5 0	6	540			550	41	4
5	10 0	12	550			. 560	42	0 -
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15	20 1	8 -	570 580		•	580	43	8
20	· , 25 1	14	580 . 590			. 590	44	4
25	30 2	4	. 590			600	45	0
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40 45	45 3	. 6	630		•	630 [°] 640	47	. 4
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95,000	•	1,00,000	1,425	Ö		4,10,000	4,10,00 3,000	, v
1,00,000								,
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1,05,000		1,10,000	. 1,475	0	•	` .	SCHEDULE II	
1,10,000		1,15,000	1,500	0		•		
1,15,000		1,20,000	1,525	0			Fixed Fees	
1,20,000	•	1,25,000	1,550	0		Number	/	Proper fee
1,25,000		1,30,000	1,575	0			·	- Troper rec
1,30,000	•	1,35,000	1,600	0		•		
1,35,000		1,40,000	1,625	ő	•	1. Application or pe-	(a) when presented to any officer	•
1,40,000	•			.0		tition.	of the Customs or Excise	
		1,45,000	1,650				Department of to any Magis-	
1,45,000		1,50,000	1,675	0			trate by any person having	
1,50,000		1,55,000	1,700	0				
1,55,000		1,60,000	1,725	0			dealings with the Govern-	
1,60,000		1,65,000	1,750	0			ment, and when the subject-	
1,65,000	*	1,70,000	1,775	0			matter of such application re-	
1,70,000		1,75,000	1,800	0			lates exclusively to those deal-	
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1,80,000		1,85,000	1,850	Ö		•		
1,85,000	•	1,90,000	1,875				or when presented to any officer	. [
•	·			0			of land revenue by any person	1
1,90,000		1,95,000	1,900	0	-	•	holding temporarily settled	
1,95,000		2,00,000	1,925	0			land under direct engagement	
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2,30,000	_	2,35,000.	2,100	0			or when presented to any Mu-	-]
2,35,000		2,40,000	2,125	0			nicipal Commissioner under	One anna.
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		2,45,000	2,150	0 ,			force for the conservancy of	
2,45,000		2,50,000	2,175	0			improvement of any place, i	
2,50,000		2,55,000	2,200	. 0			the application or petition re	
2,55,000	•	2,60,000	- 2,225	0				
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		2,90,000		0			diction, 1*** or to any court o	f
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3,05,000		3,10,000	2,475	0		•		
3,10,000	• .	3,15,000	2,500	0			section 20 or to a Collector o	1
3,15,000		9 3,20,000	2,525	Ö		•	other officer of revenue in re	1
3,20,000		3,25,000	2,550	. 0		,	lation to any suit or case in	
3,25,000	*					•	which the amount or in which	1
3,30,000	-	3,30,000	2,575	0.		ž.	the amount or value of the	e l
		3,35,000	2,600	0,-		•	subject-matter is less than fifty	
3,35,000		3,40,000	2,625	0		•	rupees;	

IST APRIL, 1997

		Proper fee	Number		Proper fee
1. Application or pe-	1		4 %		
tition. —contd.	criminal or Revenue court, or		4. Plaint or memoran	-	-
	to any Board or executive offi-	1	dum of appeal in a sui	t ,	
	cer for the purpose of obtain-		to obtain possession	n	
	ing a copy or translation of any	·-	under [Act No. 16 o		
	judgment, decree or order	One anna.	1838 or [the Mamlatdar		•
	passed by such Court, Board or	}	Courts Act, 1876 (Born		
	officer, or of any other docu-	-	3 of 1876).		
			5. Plaint or memoran	_	
	ment on record in such court or		dum of appeal in a sui		Eight Annas.
	office.		to establish or disprove		
	as i		a right of occupancy.	*	
	(b) when containing a complaint	•	a right of occupancy.	. '	
	or charge of any offence other		[6. Bail bond or othe		
	than an offence for which po-		instrument of obligation		
-	lice officers may, under the		given in pursuance of a		
	Criminal Procedure Code ar-	1	order made by a Cour		•
	rest without warrant and pre-		or Magistrate under any		
٠.	sented to any Criminal Court;		section of the Code of	f	
,	or when presented to a civil, crimi-		Criminal Procedure		
	nal or Revenue Court or to a		1898 (5 of 1898) or the		_
	collector, or any revenue offi-		Code of Civil Procedure		
•			.1908 (5 of 1908), and		
• •	cer having jurisdiction equal or subordinate to a Collector, or	Eight annas.	not otherwise provided	1	
	to any Magistrate in his execu-		for by this Act.]	• 1	
*	tive capacity, and not other-		io. by mis rec.		
	wise provided for by this Act;				
	wise provided for by this Act;	I.	7. Undertaking un-	•	
	or to deposit in Court revenue or		der section 49 of the	*	
	rent.		Indian Divorce Act (4	Ø.	
	,		of 1869).		
*	or for determination by a court of				
• •	the amount of compensation to	•			
	be paid by a landlord to his		10. Mukhtarnama or	When presented for the conduc	
	tenant.	İ	Wakalatnama.		Eight annas.
	(-)	1	,, memoritania.	of any 6. case—	•
	(c) when presented to a chief com-	One rupee,			
	missioner or other chief con-	•			
	trolling Revenue or Executive			(a) to any Civil or Crimin	al ,
	authority, or to a Commissioner			Court other than a High Cour	t,
	of Revenue or Circuit, or to any			or to any Revenue Court,	OT
	chief officer charged with the			to any Collector or Magi	S-
	executive administration of a		. :	trate, or other executive off	i-
	division and not otherwise			cer, except such as are men	
	provided for by this Act.		′•	tioned in clause (b) and (c)	vf
	(d) when presented to a High	m		this number.	<i>7</i> 1
	Court,	Two rupees.		ans number.	
				(b) to a Commission CD	
¹ [1-A.application to	when the Court grants the appli-	twelve annas	•	(b) to a Commissioner of Reve	One rupee.
any civil Court that	cation and is of opinion that the	in addition	•	nue, Circuit or Customs, ort	.0
ecords may be called	transmission of such records	to any fee		any officer charged with th	е
or from another Court.	involves the use of the post.	•		executive administration of	a .
	mivolves the use of the post.	levied on the		Division, not being the Chie	ef
•				D	
•		application		Revenue or Executive Au	<u>.</u>
•		under clause	•	Revenue or Executive Au thority.	ļ -
•	1		•	thority.	!-
·	ı	under clause	•		-
	ı	under clause (a), clause	•	, thority.	
	,	under clause (a), clause (b) or clause (d) of Article		thority.(c) to a High Court, Chief Com	Two ru _i : 4
2. Application for	1	under clause (a), clause (b) or clause (d) of Article 1 of this		thority.(c) to a High Court, Chief Commissioner, Board o	⊤ Two ru _k : ₄
		under clause (a), clause (b) or clause (d) of Article		 thority. to a High Court, Chief Commissioner, Board of Revenue, or other Chief Conference 	Two ru _k : 4
eave to sue as a pau-	,	under clause (a), clause (b) or clause (d) of Article 1 of this Schedule.]		 thority. to a High Court, Chief Commissioner, Board of Revenue, or other Chief Controlling Revenue or Execution 	Two ru _k : 4
eave to sue as a pau-		under clause (a), clause (b) or clause (d) of Article 1 of this		 thority. to a High Court, Chief Commissioner, Board of Revenue, or other Chief Conference 	Two ru _k : 4
eave to sue as a pau- er.	, ;	under clause (a), clause (b) or clause (d) of Article 1 of this Schedule.]		(c) to a High Court, Chief Commissioner, Board on Revenue, or other Chief Controlling Revenue or Executive Authority.	Two ru _k : s
eave to sue as a pau- er. 3. Application for	•	under clause (a), clause (b) or clause (d) of Article 1 of this Schedule.]		(c) to a High Court, Chief Commissioner, Board on Revenue, or other Chief Controlling Revenue or Executive Authority. (a) to any civil Court other than:	Two ru _i : i f - a Fight A ^{alas}
eave to sue as a pau- er. 3. Application for eave to appeal as a	(a) when presented to a Dis-	under clause (a), clause (b) or clause (d) of Article 1 of this Schedule.]		(c) to a High Court, Chief Commissioner, Board on Revenue, or other Chief Controlling Revenue or Executive Authority. (a) to any civil Court other than thigh Court, or to any Revenue or Revenue or Executive Authority.	Two ru _i : i f - a Eight A ¹²⁸
eave to sue as a pau- per. 3. Application for eave to appeal as a	•	under clause (a), clause (b) or clause (d) of Article 1 of this Schedule.]		(c) to a High Court, Chief Commissioner, Board on Revenue, or other Chief Controlling Revenue or Executive Authority. (a) to any civil Court other than thigh Court, or to any Revenue or Revenue or Executive Authority.	Two ru _i : i f - a Eight A ¹²⁸
eave to sue as a pau- per.	(a) when presented to a Dis- (under clause (a), clause (b) or clause (d) of Article 1 of this Schedule.] Eight Annas.		(c) to a High Court, Chief Commissioner, Board of Revenue, or other Chief Controlling Revenue or Executive Authority. (a) to any civil Court other than High Court, or to any Revenue Court or Executive Office.	Two ru _i : i f - a Eight A stas
eave to sue as a pau- per. 3. Application for eave to appeal as a	(a) when presented to a Dis-	under clause (a), clause (b) or clause (d) of Article 1 of this Schedule.] Eight Annas.		(c) to a High Court, Chief Commissioner, Board on Revenue, or other Chief Controlling Revenue or Executive Authority. (a) to any civil Court other than thigh Court, or to any Revenue or Revenue or Executive Authority.	Two ru _t : s f a Eight A alas

SERIES I No. 52	· · · · · · · · · · · · · · · · · · ·	(SUPPLEME	NT No. 3)	IST'APRIL, 1997
Number		Proper fee	Number	Proper fee
11.Memorandum of appeal when the appeal		•	(v)to set aside an adoption;	
an order having the			(vi) every other suit where it is not possible	•
force of a decree, and is presented.		Two rupees.	to estimate at a money- value the subject-mat-	
	(b) to a High Court or		ter in dispute, and which	*
	Chief Commissioner or other Chief Controlling Executive or Revenue Authority.		is not otherwise pro- vided for by this Act.	· . · · · · · · · · · · · · · · · · · ·
•	Revenue Aumonty.		18. Application under section 326 of the Code	
			of Civil Procedure.	· Vigo
12. Caveat.			[19. Agreement in writing stating a ques-	Ten rupees.
13: application under		•	tion for the opinion of the Court under the Code	*
act No. 10 of 1859, section 26, or Bengal			of Civil Procedure, 1908	
Act No. 6 of 1862, section 9, Bengal Act No.		; · · · · ·	(5 of 1908.)]	v.
8 of 1869, section 7.			20. every petition under the Indian Divorce	
14. Petition in a suit-		Five rupees.	Act, 1869, (4 of 1869),	
under the Native Con-	1		except petitions under section 44 of the same	Ten rupees.
verts' Marriage disso- lution Act, 1866 (21 of			Act and every memo-	
1866).			randum of appeal under section 55 of the same Act.	
15. [Rep. by the Code	•		Act.	
of Civil Procedure, 1908 (5 of 1908).]		,	21. Plaint or memorandum of appeal under	Twenty rupees.
16. [Rep. by the Pro-			the Parsi Marriage and Divorce Act, 1865 (15 of 1865.)	s
bate Administration Act, 1889 (6 of 1889),		,	. 0. 1000.)	,
Sec. 18)].			Assembly Hall, Panaji,	ASHOK B. ULMAN .
17. Plaint or memo-			18th March, 1997	Secretary to the Legislative Assembly of Goa
randum of appeal in each of the following suits:—				LA/B/780/1994
(i) to alter or set side a summary decision or order of any of the Civil Courts not established			sembly of Goa on 26-3 mation in pursuance of	which was introduced in the Legislative As- -97 is hereby published for general infor- the provisions of Rule-138 of the Rules of tof Business of the Legislative Assembly.
by Letters Patent or of any Revenue Court;			Panaji, 27th March,	

Goa Tax on Infrastructure Bill, 1997

(Bill No. 15 of 1997)

Bill

Ten rupees.

to impose a tax on provision of infrastructure to multi-dwelling buildings in the State.

Be it enacted by the Legislative Assembly of Goa in the Forty-eighth Year of the Republic of India as follows:—

1. Short title and commencement.— (1) This Act may be called the Goa Tax on Infrastructure Act, 1997.

(iii) to obtain a declàatory decree where no

co. equential relief is prayed,

(ii) to alter or cancel any entry in a register of

the names of proprietors of revenue-paying

estates;

(iv) to set ide an award;

- (2) It shall come into force at once.
- 2. Definitions.— In this Act, unless the context otherwise requires.—
 - (1) "Administrative Tribunal" means the Administrative Tribunal constituted under the Goa Administrative Tribunal Act, 1965 (Act No. 6 of 1965);
 - (2) "competent authority" means such authority or officer of the Government, as the Government may, by Notification in the Official Gazette, specify;
 - (3) "Government" means the Government of Goa;
- (4) "local authority" means a Municipal Council constituted under the Goa Municipalities Act, 1968 (Act No. 7 of 1969) or a Panchayat constituted under the Goa Panchayat Raj Act, 1994 (Act No. 14 of 1994);
- (5) "infrastructure" means the provision of potable water, electricity, and other amenities like roads, sewage system, etc;
- (6) "multi-dwelling building" means a building consisting of four or more independent units meant for accommodating not less than four families.
- 3. Tax on infrastructure.— On and from the date of coming into force of this Act, a person who has constructed a multidwelling building shall, before grant of permission for occupation or use of such building or part thereof, be liable to pay a tax at the rate of three percent of the cost of construction of such building as infrastructure tax.
- 4. Assessment of cost of construction.— (1) For the purpose of section 3, the cost of construction means the cost disclosed by a person while obtaining construction licence for such building from the local authority:

Provided that if the competent authority has reason to believe that such cost has not been properly disclosed, he may get the cost assessed by any registered valuer of the property recognised by the Income Tax Department or by any Government agency and the cost so assessed shall be deemed to be the cost of the building for the purposes of this Act.

- (2) The fees payable to the valuer or Government agency for assessing the cost of construction under sub-section (1) shall be added to the tax due under this Act.
- (3) Any person aggrieved by an assessment made by the competent authority under sub-section (1) may, within thirty days of communication of such assessment by the competent authority, prefer an appeal to the Administrative Tribunal whose decision thereon shall be final and binding on all parties.
- (4) An appeal under sub-section (3) shall set out the grounds of appeal and shall be verified by the appellant. It shall accompany

the order of the competent authority and its enclosures, if any. The appellant shall also pay a fee of rupees one thousand only in the form of court fees.

- 5. Local authority not to issue occupancy certificate.—(1) No local authority shall issue occupancy certificate to any multi-dwelling building unless the person applying for it produces a certificate from the competent authority that the tax due under this Act has been paid in respect of such building.
- (2) No person shall occupy any building or part thereof unless the tax payable under this Act in respect of such building has been paid.
- 6. Act not in derrogation of other laws.— The provisions of this Act shall be in addition to the laws governing the building activities, including the Goa Municipalities Act, 1968 (Act No. 7 of 1969), the Goa, Daman and Diu Town and Country Planning Act, 1974 (Act No. 21 of 1975) and the Goa Panchayat Raj Act, 1994 (Act No. 14 of 1994).
- 7. Penalty.— Whoever contravenes the provisions of this Act shall, on conviction, be liable to imprisonment to a term not exceeding one year and also liable to pay as fine, twice the amount of tax payable under this Act in respect of the multi-dwelling building in respect of which the offence was committed.
- 8. Offences by companies.— (1) Where an offence under this Act has been committed by a company, every person who, at the time when the offence was committed, was in charge of, and was responsible to, the company for the conduct of business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary, or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation. - For the purpose of this section-

- (a) "Company" means a body corporate and includes a firm or other association of individuals; and
 - (b) "director" in relation to a firm means a partner in the firm.

Statement of Objects and Reasons

With the spurt in building activities in the recent years, a number of multi-storied buildings are coming up everywhere in Goa. This has resulted in increased demand for potable water, electricity, pressure on the existing roads, etc. It is now felt that the Government should levy a tax on such buildings which are capable of housing four families or more to meet part of the additional expenditure involved in laying additional pipeline, improvement of the present water supply network, provision of transformers for better supply of electricity, etc. This Bill seeks to achieve this purpose by levying a nominal tax of three percent of the construction cost involved in such buildings.

Financial Memorandum

There is no expenditure involved in implementing the present Bill. The existing machinery will implement the Bill. The amount of revenue that may be collected depends upon the number of buildings that would be constructed or under construction—and hence it cannot be estimated at this stage.

Panaji,

PRATAPSINGH RANE

Chief Minister

Assembly Hall,

ASHOK B. ULMAN

Panaji,

Secretary to the Legislative

25th March, 1997.

25th March, 1997.

Assembly of Goa.

Governor's recommendation under Article 207 of the Constitution:—

In pursuance of Article 207 of the Constitution of India, the Governor of Goa has recommended to the Legislative Assembly of Goa, the introduction and consideration of "The Goa Tax on Infrastructure Bill, 1997".